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**SEWERAGE DISTRICT #1 OF THE PARISH OF CONCORDIA**

CONCORDIA PARISH POLICE JURY

Ferriday, Louisiana

General Purpose Financial Statements  
and Accountant's Compilation Reports

December 31, 2000  
and for the Year Then Ended

(With Comparative Figures for the Year Ended December 31, 1999)

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2-7-01

**JERI SUE TOSSPON**

Certified Public Accountant

**JERI SUE TOSSPON**  
Certified Public Accountant  
P O Box 445  
Ferriday, Louisiana 71334-0445  
(318)757-9393 Fax (318)757-4185  
jtosspn@iamerica.net

*Received  
Shaw  
1/16/01*

## ACCOUNTANT'S COMPILATION REPORT

BOARD OF COMMISSIONERS  
SEWERAGE DISTRICT #1 OF THE PARISH OF CONCORDIA

The accompanying balance sheet of the Sewerage District #1 of the Parish of Concordia for December 31, 2000, and the related statements of income, changes in retained earnings, and cash flows for the period then ended have been compiled by me, in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. I have not audited or reviewed the accompanying financial statements, and, accordingly, do not express an opinion or any other form of assurance on them.

*Ji Sue Tospon*

January 8, 2001

**SEWERAGE DISTRICT #1 OF THE PARISH OF CONCORDIA**  
**CONCORDIA PARISH POLICE JURY**  
Ferriday, Louisiana

General Purpose Financial Statements  
and Accountant's Compilation Reports

December 31, 2000  
and for the Year Then Ended

(With Comparative Figures for the Year Ended December 31, 1999)

**SEWERAGE DISTRICT #1 OF THE PARISH OF CONCORDIA**  
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**December 31, 2000**

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SECTION I  
AFFIDAVIT

**SEWERAGE DISTRICT #1 OF THE PARISH OF CONCORDIA**  
Ferriday, Louisiana

**ANNUAL SWORN FINANCIAL STATEMENTS**

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**AFFIDAVIT**

Personally came and appeared before the undersigned authority, Harry L. Greer, who is duly sworn, deposes and says, that the financial statements herewith given present fairly the financial position of the Sewerage District #1 of the Parish of Concordia as of December 31, 2000, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

  
Signature

Sworn to and subscribed before me, this 9th day of January, 2001.

  
Notary Public

Officer: Secretary/Treasurer

Address: P O Box 823  
Ferriday, LA 71334

Telephone: (318) 757-7507

**SECTION II**  
**GENERAL PURPOSE FINANCIAL STATEMENTS**

**JERI SUE TOSSPON**  
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P O Box 445  
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**ACCOUNTANT'S COMPILATION REPORT**

**BOARD OF COMMISSIONERS  
SEWERAGE DISTRICT #1 OF THE PARISH OF CONCORDIA**

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*Ji Sue Tosspon*

January 8, 2001



**SEWERAGE DISTRICT #1 OF THE PARISH OF CONCORDIA**  
**BALANCE SHEET**  
**DECEMBER 31, 2000 AND 1999**

**ASSETS**

	December 31,	
	<u>2000</u>	<u>1999</u>
Current Assets		
Cash (Note 3)	\$ 24,696	\$ 28,430
Certificates of deposit (Note 3)	28,100	26,634
Accounts receivable (Note 4)	6,578	5,150
Accrued interest receivable	<u>168</u>	<u>168</u>
Total Current Assets	<u>\$ 59,542</u>	<u>\$ 60,382</u>
Property, Plant and Equipment (Note 5)		
Property, plant and equipment	\$ 2,115,102	\$ 2,115,102
Less accumulated depreciation	<u>542,833</u>	<u>473,160</u>
Net Property, Plant and Equipment	<u>\$ 1,572,269</u>	<u>\$ 1,641,942</u>
Total Assets	<u><u>\$ 1,631,811</u></u>	<u><u>\$ 1,702,324</u></u>

**LIABILITIES, CONTRIBUTIONS AND RETAINED EARNINGS**

Liabilities		
Customer deposits	<u>\$ 7,975</u>	<u>\$ 6,925</u>
Contributions		
Grants in aid of construction	\$ 1,553,838	\$ 1,618,329
Retained Earnings		
Retained earnings	<u>69,998</u>	<u>77,070</u>
Total Contributions and Retained Earnings	<u>\$ 1,623,836</u>	<u>\$ 1,695,399</u>
Total Liabilities, Contributions and Retained Earnings	<u><u>\$ 1,631,811</u></u>	<u><u>\$ 1,702,324</u></u>

See accompanying notes and accountant's compilation report.

**SEWERAGE DISTRICT #1 OF THE PARISH OF CONCORDIA**  
**STATEMENT OF REVENUE AND EXPENSES**  
**YEARS ENDED DECEMBER 31, 2000 AND 1999**

	Year ended December 31,	
	<u>2000</u>	<u>1999</u>
Operating Revenues:		
Sewerage fees	\$ 98,755	\$ 81,682
Other income	256	245
	<u>\$ 99,011</u>	<u>\$ 81,927</u>
Operating Expenses:		
Salaries and benefits	\$ 36,219	\$ 25,810
Operating expenses	26,363	17,661
Collection fees	16,529	13,424
Utilities	12,886	5,960
Commissioners' fees	1,950	1,800
Insurance	8,232	4,684
Professional fees	625	625
Depreciation	<u>69,673</u>	<u>69,583</u>
Total Operating Expense	<u>\$ 172,477</u>	<u>\$ 139,547</u>
Net Income (Loss) from Operations	\$ (73,466)	\$ (57,620)
Other Revenue		
Interest	<u>1,902</u>	<u>1,582</u>
Net Income (Loss)	<u>\$ (71,564)</u>	<u>\$ (56,038)</u>

See accompanying notes and accountant's compilation report.

**SEWERAGE DISTRICT #1 OF THE PARISH OF CONCORDIA**  
**STATEMENT OF CHANGES IN RETAINED EARNINGS**  
**TWO YEARS ENDED DECEMBER 31, 2000 AND 1999**

	Year ended December 31,	
	<u>2000</u>	<u>1999</u>
Retained earnings, January 1,	\$ 77,070	\$ 68,616
Add: Net income (loss)	(71,564)	(56,038)
Depreciation on fixed assets acquired by grants externally restricted for capital acquisition and construction	<u>64,492</u>	<u>64,492</u>
Retained earnings, December 31	<u>\$ 69,998</u>	<u>\$ 77,070</u>

See accompanying notes and accountant's compilation report.

**SEWERAGE DISTRICT #1 OF THE PARISH OF CONCORDIA**  
**STATEMENT OF REVENUE AND EXPENSES**  
**ACTUAL VERSUS BUDGET - CASH BASIS**  
**YEAR ENDED DECEMBER 31, 2000**

	<u>Actual</u>	<u>Budget</u>	<u>Excess (Deficit)</u>
Operating Revenues:			
Sewerage fees	\$ 97,583	\$ 92,016	\$ 5,567
Operating Expenses:			
Salaries and benefits	\$ 36,219	\$ 37,000	\$ 781
Operating expenses	26,363	22,734	(3,629)
Collection fees	16,529	15,482	(1,047)
Utilities	12,886	8,700	(4,186)
Commissioners' fees	1,950	2,100	150
Insurance	8,232	5,400	(2,832)
Professional fees	625	600	(25)
Capital outlay	0	0	0
Total Operating Expense	\$ 102,804	\$ 92,016	\$ (10,789)
Net Income (Loss) from Operations	\$ (5,219)	\$ 0	\$ (5,221)
Other Revenue			
Interest	1,902	0	1,902
Net Income (Loss)	<u>\$ (3,317)</u>	<u>\$ 0</u>	<u>\$ (3,320)</u>

See accompanying notes and accountant's compilation report.

**SEWERAGE DISTRICT #1 OF THE PARISH OF CONCORDIA**  
**STATEMENT OF CASH FLOWS**  
**TWO YEARS ENDED DECEMBER 31, 2000 AND 1999**

	Year ended December 31,	
	<u>2000</u>	<u>1999</u>
Cash flows from operating activities:		
Cash received from sewerage fees	\$ 81,055	\$ 80,324
Cash received as sewer deposits	1,050	1,100
Interest income received	1,901	1,581
Cash paid to suppliers	<u>(86,274)</u>	<u>(69,963)</u>
Net cash provided by operating activities	\$ <u>(2,268)</u>	\$ <u>13,042</u>
Cash flows from investing activities		
Additions to fixed assets	\$ <u>0</u>	\$ <u>540</u>
Net cash used by investing activities	\$ <u>0</u>	\$ <u>540</u>
Net increase in cash	\$ (2,268)	\$ 12,502
Cash and certificates of deposit at beginning of year	<u>55,064</u>	<u>42,562</u>
Cash and certificates of deposit at end of year	<u>\$ 52,796</u>	<u>\$ 55,064</u>

See accompanying notes and accountant's compilation report.

**SEWERAGE DISTRICT #1 OF THE PARISH OF CONCORDIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
As of and for the Year Ended December 31, 2000

**NOTE 1 - INTRODUCTION**

Sewerage District #1 of the Parish of Concordia (Sewerage District #1) is a part of a financial reporting entity, the Concordia Parish Police Jury. It was created by the Police Jury by Ordinance 460, dated November 22, 1976, to provide public sewerage and waste treatment service to the rural areas of eastern Concordia Parish, in accordance with Louisiana Revised Statute 33:3881.

Sewerage District #1 is governed by a Board of Supervisors, made up of three members who are qualified voters and residents of the District. They are appointed by the members of the Concordia Parish Police Jury to serve at the will of the Police Jury until such time as their successors are appointed and have qualified. They are compensated at the rate of \$50 per meeting for up to 24 regular meetings and up to 12 special meetings per year, with the secretary/treasurer authorized to receive an additional \$25 per month for services rendered to the District.

The District serves more than 400 consumers. They maintain the sewerage treatment facilities and sewer lines of the District. The District employs two full-time employees.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A. Basis of Presentation - The accompanying general purpose financial statements of the Sewerage District #1 of the Parish of Concordia have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity - As the governing authority of the parish, for reporting purposes, the Concordia Parish Police Jury is the financial reporting entity for Concordia Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Concordia Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining



financial accountability. This criteria includes:

1. Appointing a voting majority of an organizations governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury appoints a voting majority of the Sewerage District's board and said board is fiscally dependent on the police jury, the district was determined to be a component unit of the Concordia Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

C. Fund Accounting - The accounts of Sewerage District #1 are organized on the basis of a single proprietary fund type, the enterprise fund. Enterprise funds are used to account for operations in a manner similar to private business enterprises where the costs (expense, including depreciation) of providing sewerage services to the general public on a continuing basis are financed through user charges.

D. Basis of Accounting - The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation of this fund are included on the balance sheet. Fund equity is segregated into contributed capital and retained earnings components.

E. Cash and Certificates of Deposit - Cash includes amounts in demand deposits and certificates of deposit. The district conducts all its banking transactions with two state-chartered institutions in Concordia Parish.

At December 31, 2000, the Sewerage District #1 had \$53,648 (banks' balance) on deposit at these financial institutions. All cash and certificates of deposit are deposited in financial institutions insured by an agency of the United States

Government.

F. Inventories - Inventories of materials and supplies are considered to be expenditures at the time of the purchase. Amounts on hand at the financial statement date are immaterial and, therefore, are not included in the balance sheet.

G. Property, Plant and Equipment - Additions to the utility plant in service are recognized at cost, or if contributed property, at their estimated fair market value at the time of contribution. The sale or disposal of fixed assets is recorded by removing cost and accumulated depreciation from the accounts and charging the resulting gain or loss to income.

Depreciation of fixed assets used by the Sewerage District is charged as an expense against their operations. Depreciation on assets provided through grant funds (contributed capital) is charged against such capital as provided by Section G60.116 of the GASB Codification.

Depreciation is calculated over the estimated useful life of the assets using the straight line method as follows:

Sewerage system and equipment	30 years
Other assets	10 years

H. Income Taxes - Sewerage District #1 is a component unit of the Concordia Parish Police Jury, and, as such, is not subject to federal or state income taxes.

#### NOTE 3 - CASH AND CERTIFICATES OF DEPOSIT

At December 31, 2000, Sewerage District #1 had cash and certificates of deposit (book balances), totaling \$52,796, as follows:

Demand deposits	\$24,696
Certificates of deposit	<u>28,100</u>
Total	<u>\$52,796</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. At December 31, 2000, the district had \$53,648 collected bank balances. These deposits are secured from risk by federal deposit insurance.

#### NOTE 4 - ACCOUNTS RECEIVABLE

Accounts receivable consists of the monthly billing at January 1, 2001 for



sewerage services rendered during December, 2000. These fees are billed by Concordia Waterworks District #1 along with the water billings each month and are paid to the Sewerage District after the first of the next month. Only the current month billings are due at any time and no amount is past due.

#### NOTE 5 - CHANGES IN FIXED ASSETS

There were changes as follows in the fixed assets of Sewerage District #1 during the year ended December 31, 2000:

	January 1, 2000	Additions	December 31, 2000
Land and ponds	\$ 142,888		\$ 142,888
Sewerage system	1,949,700		1,949,700
Other fixed assets	22,514		22,514
	<u>\$2,115,102</u>	<u>\$ 0</u>	<u>\$2,115,102</u>
Less accumulated depreciation	<u>473,160</u>	<u>69,673</u>	<u>542,833</u>
Net property, plant and equipment	<u>\$1,641,942</u>	<u>\$ 69,673</u>	<u>\$1,572,269</u>

During 1992, the Concordia Parish Police Jury constructed a sanitary sewer system in the Levens Addition Area, Ferriday, Louisiana, financed by a grant from the Louisiana Community Development Block Grant program, to be operated by the Sewerage District. The system was complete and began operation in August, 1992. The Concordia Parish Police Jury transferred the system to the Sewerage District as of January, 1993.

During 1995, the Police Jury constructed another sanitary sewer system in the Doty Road area, Ferriday, Louisiana, financed by a grant from the Louisiana Community Development Block Grant program, to be operated by the Sewerage District. The system was complete and began operation in July, 1995. The Sewerage District operates the system and has collected fees starting in August, 1995. The Concordia Parish Police Jury transferred the system to the Sewerage District as of November, 1995.

#### NOTE 6 - LITIGATION

The District is not involved in any litigation at December 31, 2000.

#### NOTE 7 - PENSION PLAN

The permanent employee of the Sewerage District #1 of the Parish of Concordia is a member of the Parochial Employees Retirement System of Louisiana (System), a multiple employer (cost sharing) public employee retirement system (PERS), controlled

and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the District are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from District funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

Contributions to the system include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior year.

The following provides certain disclosures for the Sewerage District and Plan A of the retirement system that are required by GASB Codification Section P20.129:

SEWERAGE DISTRICT #1 OF THE PARISH OF CONCORDIA  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2000

	Year ended December 31, 2000	
Total current year payroll	\$33,273	
Total current year covered payroll	\$24,365	
Contributions:		
Required by statute:		
Employees*	9.50%	\$ 2,315
Employer	7.75%	1,888
Total	<u>16.75%</u>	<u>\$ 4,203</u>
*In excess of \$100 per month		
Actual:		
Employees	9.50%	\$ 2,315
Employer	7.75%	1,888
Total	<u>16.75%</u>	<u>\$ 4,203</u>
Actuarially required:		
Employees	9.50%	\$ 2,315
Employer	5.40%	1,316
Total	<u>14.00%</u>	<u>\$ 3,630</u>

Plan totals

	Year ended December 31, 1999
Actuarial Value of Assets	\$ 1,082,379,053
Actuarial Accrued Liability	<u>1,066,314,704</u>
Unfunded Actuarial Accrued Liability	<u>\$ (16,064,349)</u>

The pension benefit obligation information is presented as of December 31, 1999, as the December 31, 2000 information is not yet available. The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of asset and pension benefit obligations for individual employers.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 1998 comprehensive annual financial report. The District does not guarantee the benefits granted by the System.

**SEWERAGE DISTRICT #1 OF THE PARISH OF CONCORDIA**  
**SCHEDULE OF COMMISSIONERS' COMPENSATION**  
**YEAR ENDED DECEMBER 31, 2000**

Mr. Eddie Turner, President	\$ 650
Mr. Dan Mays	650
Mr. Harry Greer, Secretary/Treasurer	<u>650</u>
	<u><u>\$1,950</u></u>

### SECTION III

## REPORT ON AGREED UPON PROCEDURES



**JERI SUE TOSSPON**  
Certified Public Accountant  
P O Box 445  
Ferriday, Louisiana 71334-0445  
(318)757-9393 Fax (318)757-4185  
jtosspon@iamerica.net

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED UPON PROCEDURES**

To the Board of Directors

I have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of Concordia Parish Sewer District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Sewer District's compliance with certain laws and regulations during the period ended December 31, 2000 included in the accompanying Louisiana Attestation Questionnaire. This agreed upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

**Public Bid Law**

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and will determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditures in excess of \$15,000 were made.

**Code of Ethics for Public Officials and Public Employees**

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a listing of employees paid during the period under examination.

Management provided me with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed upon procedure (3) were also included on the listing obtained from management in agreed upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management (agreed upon procedure (3)) appeared on the list provided by management in agreed upon procedure (2).

### **Budgeting**

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. There were no amendments to the budget during the year.

6. Trace the budget adoption and amendments to the minute book.

I traced the adoption of the original budget to the minutes of a meeting held on January 20, 2000, which indicated that the budget had been adopted by the Board of Directors in a unanimous vote. No amendments were made to the budget during the year.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year varied from budgeted amounts as follows:

Revenues	+	5.7%
Operating expenses	+	11.7%

### **Accounting and Reporting**

8. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

I examined supporting documentation for each of the six selected



disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine whether payments were properly coded to the correct fund and general ledger account; and

All of the payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

All of the payments were properly approved by the Secretary/Treasurer of the district. In addition, all disbursements were approved by the full board at their monthly meetings per the minutes.

### **Meetings**

9. Examine evidence indicating that agendas for meetings recorded in the minutes book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Concordia Parish Sewer District is required to post a notice of each meeting and the accompanying agenda on the door of the district's office. Management has asserted in the attached Compliance Questionnaire that this is being done.

### **Debt**

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of banks loans, bonds, or like indebtedness.

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

### **Advances and Bonuses**

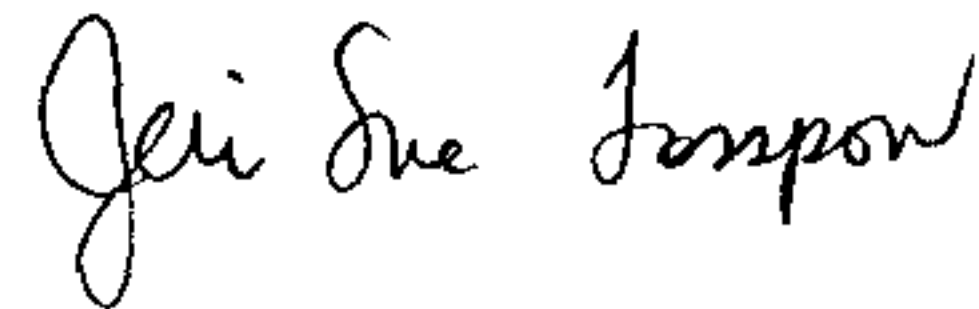
11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance or gifts.

A reading of the minutes of the district for the year indicated no approval for the payments noted. I also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

My prior year report, dated January 21, 2000, did not include any comments or unresolved matters.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Concordia Parish Sewer District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in cursive script, reading "Jeli Sue Jenson".

January 8, 2000

# LOUISIANA ATTESTATION QUESTIONNAIRE

## (For Attestation Engagements of Government)

12-07-00 (Date Transmitted)

Jeri Sue Tosspon, CPA  
P O Box 445  
Ferriday LA 71634

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

## Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes ☒ No ☐

## Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [☒] No [☐]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes ☒ No ☐

## Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [ ☒ ] No [ ☐ ]

## Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes ☒ No ☐

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes | ☒ | No | ☐ |

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.  
Yes [ ☒ ] No [ ☐ ]

### Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [ ☒ ] No [ ☐ ]

### Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [ ☒ ] No [ ☐ ]

### Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [ ☒ ] No [ ☐ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

<u>Harry J. Greer</u>	Secretary	<u>12-7-2000</u>	Date
<u>Dan Moys Jr.</u>	Treasurer	<u>12-7-2000</u>	Date
<u>Eddie D. Turner</u>	President	<u>12-7-2000</u>	Date